

**DURHAM IRRIGATION DISTRICT****Regular Board Meeting****Board of Directors:***Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey***Wednesday, June 17, 2026****District Office****5:30 PM****9341 Midway, Unit B, Durham CA 95938****COPY OF AGENDA and AGENDA PACKET AVAILABLE FROM:**Durham Irrigation District Office or [District Website Link](#)**ADDRESSING THE BOARD**

- Any person desiring to address the Board shall first secure permission of the presiding officer.
- Matters under the jurisdiction of the Board and not on the Agenda may be addressed by the Public at the time provided in the Agenda under Public Comment. The Board limits testimony on those items to three minutes per person and no more than three individuals shall address the same subject.
- As required by Govt. Code Section 54957.5, any public record distributed to the Board of Directors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the Durham Irrigation District office, 9341 Midway, Unit B, Durham, CA 95938.
- Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the District.
- If the public record is prepared by any other party and distributed at the meeting, it will be made available for public inspection following the meeting at the District.
- Parties with a disability as provided by the Americans with Disabilities Act who require special accommodations or aides to participate in the public meeting should make the request to the District office three full business days prior to the meeting at (530) 343-1594.

1 CALL TO ORDER – 5:30 PM**2 ROLL CALL / OPENING BUSINESS**

2.1 AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

2.2 PUBLIC COMMENT

Members of the public wishing to address the Board on items not listed on the Agenda:

The Durham Irrigation District Board of Directors may take official action only on items included in the posted agenda for a specific scheduled meeting.

Items addressed during the Public Comment section are generally matters not included on the agenda and therefore, the Board will not take action at this scheduled meeting. However, such items may be put on the agenda for a future meeting. The public shall have the opportunity to address items that are on the posted agenda.

Speakers shall be limited to three minutes each.

3 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

- 3.1 VINA GSA REPORT ([Vina GSA Calendar Link](#))
SUBJECT: Status report on Vina GSA.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

4 INFORMATION/CONSENT CALENDAR

All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion unless an item is removed. Resolutions will be read by title only.

There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda.

If any item(s) are removed from the Consent Agenda, the item(s) will be considered immediately following action on the Consent Agenda.

- 4.1 Warrant Sheet from May 13, 2026 to June 12, 2026, including payments, deposits, and transaction adjustments.
SUBJECT: Approve payments, deposits, and transaction adjustments.
FISCAL IMPACT: See attachments.
ACTION REQUESTED: APPROVE
ATTACHMENTS:
4.1.1 2026-06 WARRANT SHEET DRAFT
4.1.2 FINANCIALS (05.2026)
4.1.3 BOARD RECAP, WATER SALES, AND ACCOUNTS RECEIVABLE AGING REPORT
- 4.2 Board of Directors Meeting Minutes for May 20, 2026.
SUBJECT: Approve draft minutes.
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE
ATTACHMENT:
4.2 REGULAR BOARD MEETING MAY 20, 2026 – MINUTES

5 DISTRICT ENGINEER REPORT

- 5.1 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District has received federal funding approval for construction of a water storage tank. This grant requires a 25% local cost share of \$500,000 and preparation of a Preliminary Engineering Report.
FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project
ACTION REQUESTED: Receive information, discuss and provide direction.
- 5.2 Development Project Updates
SUBJECT: Will-serve Letters for Symmes Project and Creekside Project on Durham Dayton Highway
FISCAL IMPACT: None
ACTION REQUESTED: Receive information, discuss and provide direction.

6 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 6.1 Monthly Water Operator Report
SUBJECT: Report by water operator on previous month's activities.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.
ATTACHMENTS:
7.1A WATER OPERATOR LOG FOR MAY 2026 – TO COME
7.1B WORK ORDER STATUS REPORT FOR JUNE 2026

7 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

- 7.1 District Counsel Report
SUBJECT: Verbal report by counsel on district-related activities. *See also regular agenda.*

8 REGULAR AGENDA

- 8.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update. This project was completed in late 2023 and consisted of two items, lead service line assessments and installation of forty-two water meters on unmetered connections. Since that time, the District has attempted to clear up issues that prevented approximately \$70,000 in grant monies from being paid out to the District.

In late April 2026, the federal contracting agency retracted grant funding from this grant.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.
- 8.2 Generator Service at Holland and Library Sites, and Radiator Replacement and Cooling System Service at Library Well Site
SUBJECT: Review and approve needed repairs at the Library Well Site.
FISCAL IMPACT: TO COME
ACTION REQUESTED: Review and approve annual generator servicing and additional repairs on (or replacement of) the radiator at the Library Well Site.
ATTACHMENTS: TO COME
- 8.3 Transmit Delinquent Water Charges to County of Butte for Placement on Secured Tax Roll.
SUBJECT: The Water Code of the State of California provides the authority to add certain unpaid charges to the District's assessment roll and to become part of the annual assessment levied upon the land upon which the charges are unpaid.
FISCAL IMPACT: \$11,944
ACTION REQUESTED: Adopt Resolution 2026-06 - Transmit Delinquent Water Charges to County of Butte for Placement on Secured Tax Roll.
ATTACHMENTS:
9.3 RESOLUTION 2026-06 - TRANSMIT DELINQUENT WATER CHARGES TO COUNTY OF BUTTE FOR PLACEMENT ON SECURED TAX ROLL

- 8.4 Part-time General Manager
SUBJECT: Discuss District workload needs and ways to ensure it gets completed.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Discuss and provide direction.

9 ADJOURN TO CLOSED SESSION

- 9.1 Conference with Legal Counsel – Existing Litigation pursuant to Government Code §54956.9(d)(1).

Name of case:

Patrick Button v. Durham Irrigation District, a public agency, Butte County Case No. 25 AP00007

10 REPORT IN OPEN SESSION

Report action taken during the closed session.

11 FUTURE AGENDA ITEM DISCUSSION

Opportunity for Board to request items for future board consideration.

12 DIRECTORS' COMMENTS

Opportunity for Board comments on items not listed on the agenda.

13 ADJOURNMENT

Upcoming meetings of the Durham Irrigation District Board of Directors:

- Regular Board Meeting at 5:30 p.m. on August 19, 2026.
- **The July 2026 board meeting is cancelled and not rescheduled.**

All meetings held at the District office at 9341 Midway, Unit B, unless otherwise noted.

DURHAM IRRIGATION DISTRICT

Check Issue Date: 6/17/2026

Cash Balance Date
5/31/2026

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	30,600.52
EXPENSES									
Administration									
<i>Bank Service Charges</i>									
NONE					\$ -			\$	30,600.52
<i>Board Stipends</i>									
10638	Stipend Form	-	Matt Doyle		\$ 100.00	6/17 - BOD		\$	30,500.52
10639	Stipend Form	-	Kevin Phillips		\$ 100.00	6/17 - BOD		\$	30,400.52
10640	Stipend Form	-	Derek Sohnrey		\$ 200.00	6/17 - BOD; 6/10 - Vina GSA BOD		\$	30,200.52
<i>Fees, Dues, Memberships</i>									
ACH	6/2/2026	-	PaySafe/PayStation Fee		\$ 435.67	"mtot" on bank statement - May 26 credit card processing		\$	29,764.85
SUBTOTAL Administration					\$ 835.67		SUBTOTAL Balance	\$	29,764.85
Contract Services									
<i>Accounting</i>									
10641	5/31/2026		Sheryl Bosman		\$ 625.00	05-2026 bookkeeping		\$	29,139.85
<i>Engineering</i>									
10642	6/4/2026	85623	NorthStar		\$ 2,012.50	Meetings - \$ 587.50 Operational Support - \$ 176.25 CIP and Budget Update - \$ 786.25 USDA Grant - Water Tank - \$ 462.50		\$	27,127.35
<i>Legal</i>									
10643	6/1/2026	2679	Sophia R. Meyer Law, P.C.		\$ 2,480.00	Apr 26 Services - General Counsel - \$ 2140.00 Apr 26 Services - litigation - \$ 340.00		\$	24,647.35
<i>Management and Administration</i>									
NONE					\$ -			\$	24,647.35
SUBTOTAL Contract Services					\$ 5,117.50		SUBTOTAL Balance	\$	24,647.35

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Wages, Taxes, Insurance							
<i>Insurance</i>							
NONE							\$ 24,647.35
Payroll Service Fees							
\$ 24,647.35							
ACH	5/29/2026	2026052101	Paychex		\$ 82.28	payroll preparation	\$ 24,565.07
ACH	6/12/2026	2026060601	Paychex		\$ 82.28	payroll preparation	\$ 24,482.79
Payroll Tax Expense							
\$ 24,482.79							
ACH	5/29/2026	-	Paychex		\$ 91.09	employer withholdings	\$ 24,391.70
ACH	6/12/2026	-	Paychex		\$ 89.96	employer withholdings	\$ 24,301.74
Property Taxes							
\$ 24,301.74							
NONE					\$ -		\$ 24,301.74
Wages							
\$ 24,301.74							
ACH	5/29/2026	-	Paychex		\$ 1,190.70	employee gross wages	\$ 23,111.04
ACH	6/12/2026	-	Paychex		\$ 1,176.00	employee gross wages	\$ 21,935.04
SUBTOTAL District Wages, Taxes, Insurance					\$ 2,712.31		SUBTOTAL Balance \$ 21,935.04
Office Expenses							
<i>Meals</i>							
NONE					\$ -		\$ 21,935.04
Office Expenses - Other							
\$ 21,935.04							
10644	5/19/2026	DI-111	Arrow Construction Clean-Up		\$ 175.00	May 2026 office cleaning	\$ 21,760.04
Postage							
\$ 21,760.04							
ACH	4/22/2026	-	FP Postal		\$ 300.00	postage download	\$ 21,460.04
ACH	5/6/2026		FP Postal		\$ 200.00	postage download	\$ 21,260.04
VISA	6/16/2026		USPS		\$ 166.00	postage box rental	\$ 21,094.04
Rent							
\$ 21,094.04							
10646	6/1/2026	-	Richard Billson	\$ 950.00	\$ 1,900.00	Jun 2026 rent	\$ 19,194.04
	7/1/2026	-		\$ 950.00		Jul 2026 rent (office closed; no board meeting)	\$ 19,194.04
Software Fees and Website Hosting							
\$ 19,194.04							
10647	6/1/2026	460814 F9-0073	Streamline	\$ 198.80	\$ 598.80	Jun 2026 website hosting	\$ 18,595.24
	5/30/2026	460814 F9-0072		\$ 400.00		Jun 2026 PDF DocAccess	\$ 18,595.24
10648	6/1/2026	31748	VistaNet	\$ 89.40	\$ 89.40	Jun 2026 - Sophos monthly scan	\$ 18,505.84
ACH	5/7/2026		Norton Anti-Virus		\$ 134.99	5/2026-4/2027 - *cancelled and refunded*	\$ 18,370.85
Supplies							
\$ 18,370.85							
NONE							\$ 18,370.85
SUBTOTAL Office Expenses					\$ 3,564.19		SUBTOTAL Balance \$ 18,370.85

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Utilities							
<i>Garbage</i>							
NONE							\$ 18,370.85
<i>Gas and Electric</i>							\$ 18,370.85
ACH	5/29/2026				\$ 136.21	Acct 1506 000 899-0 Office	\$ 18,234.64
ACH	5/26/2026				\$ 3,652.55	Acct 5773 099 695-6 Library	\$ 14,582.09
ACH	5/27/2026		PGE		\$ 1,125.25	Acct 6812 590 736-7 Holland Ave - no pmt due	\$ 13,456.84
ACH	5/28/2026				\$ 27.55	Acct 7938 916 943-8 Holland Ave - no pmt due	\$ 13,429.29
ACH	5/28/2026				\$ 241.01	Acct 9856 464 057-5 Goodspeed	\$ 13,188.28
<i>Telephone and Internet</i>							\$ 13,188.28
VISA	6/2/2026	-	Comcast Internet		\$ 175.20	Internet - 5/23/2026-6/22/2026	\$ 13,013.08
VISA	6/2/2026	2714 15 325	Comcast Phone		\$ 88.96	Phone - 4/15/2026-5/14/2026	\$ 12,924.12
SUBTOTAL Utilities					\$ 5,446.73	SUBTOTAL Balance	\$ 12,924.12
Water System Regular Operations and Maintenance							
<i>O&M Supplies and Parts</i>							
10649	6/1/2026	6405-2591	Sierra Water Utility		\$ 584.82	chlorine	\$ 12,339.30
<i>SCADA Software (Xio)</i>							\$ 12,339.30
NONE							\$ 12,339.30
<i>Water Operator</i>							\$ 12,339.30
10650	6/1/2026	6405-2590	Sierra Water Utility		\$ 3,836.00	Jun 2026 Water Operator Service	\$ 8,503.30
<i>Water Testing</i>							\$ 8,503.30
10651	4/16/2026	6729 12A	FGL Environmental		\$ 196.00	water quality testing - coliform	\$ 8,237.30
	5/21/2026	6741 92A			\$ 70.00	water quality testing - coliform	\$ 8,237.30
<i>Weed Management</i>							\$ 8,237.30
10652	6/1/2026	16683	J.C. Hernandez Maintenance		\$ 800.00	May 2026 alley cleanup	\$ 7,437.30
SUBTOTAL Water System Regular O&M					\$ 5,486.82	SUBTOTAL Balance	\$ 7,437.30
Water System Repairs and Replacement							
<i>Repairs - Outside Contractor</i>							
NONE							\$ 7,437.30
<i>Repairs - Water Operator</i>							\$ 7,437.30
NONE							\$ 7,437.30
SUBTOTAL Water System Repairs and Replacement					\$ -	SUBTOTAL Balance	\$ 7,437.30

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Capital Improvement Projects							
<i>CIP Project XXX</i>							
NONE					\$ -		\$ 7,437.30
					SUBTOTAL CIP Projects	\$ -	SUBTOTAL Balance \$ 7,437.30
Other Expenses							
<i>Development Project Fees</i>							
NONE							\$ 7,437.30
							\$ 7,437.30
<i>Miscellaneous Other Expenses</i>							
NONE					\$ -		\$ 7,437.30
					SUBTOTAL Other Expenses	\$ -	SUBTOTAL Balance \$ 7,437.30
SUBTOTAL PAYMENTS					\$ 23,163.22		
						SUBTOTAL Remaining Balance	\$ 7,437.30
						CREDIT CARD BALANCE PAYMENT	\$ 264.16
						Check Refund/Cancelled Register Total	\$ -
						TOTAL REMAINING BALANCE	\$ 7,701.46

DRAFT

DURHAM IRRIGATION DISTRICT

Petty Cash	
Cash on Hand	\$ 101.01
Balance Remaining On Hand	\$ 101.01

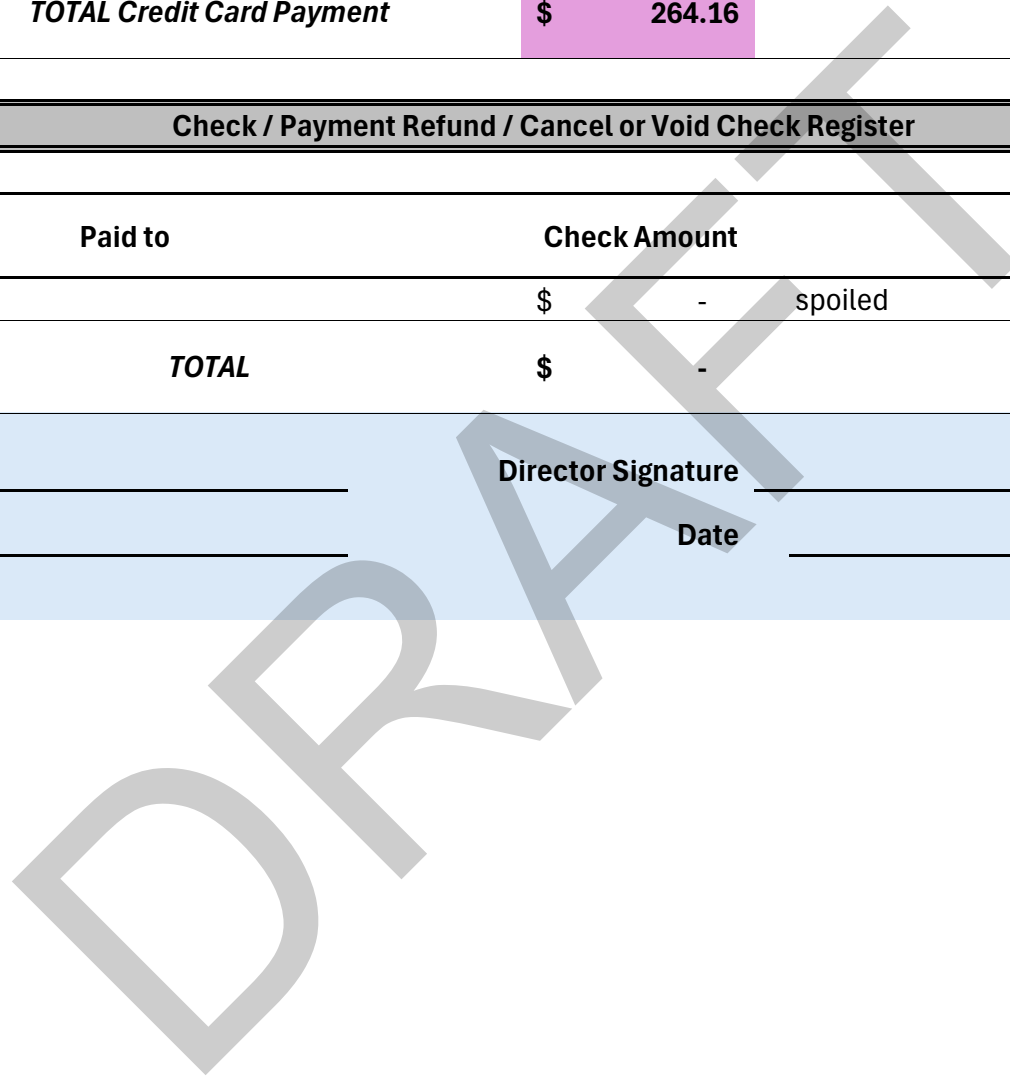
Credit Card Payments / Cashback / Adjustments

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
6/2/2026	ACH	CREDIT CARD PMT	TriCounties Bank Visa Acct -1530	\$ 264.16	Payment of 5/31/2026 billing cycle credit card statement. \$264.16 May 2026 "VISA" items
TOTAL Credit Card Payment				\$ 264.16	

Check / Payment Refund / Cancel or Void Check Register

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
-	2/21/1929	VOID	-	\$ -	spoiled
TOTAL				\$ -	

Director Signature _____ Date _____	Director Signature _____ Date _____
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DURHAM IRRIGATION DISTRICT

DEPOSITS

Operating Revenue

<i>Deposit Date</i>	<i>Description</i>	<i>Deposit Amount</i>	<i>Other Notes</i>
Connection Fees			
NONE			
Demand Request Fees			
NONE			
Meter Sale Fees			
NONE			
Water Sales			
05/01/2026-05/31/2026	Paystation Deposits	\$ 13,154.14	includes \$403.69 in credit card fees collected
5/5/2026		\$ 5,418.84	
5/5/2026		\$ 3,982.60	
5/5/2026		\$ 270.00	cash
5/14/2026		\$ 5,404.72	
5/14/2026		\$ 4,846.85	
5/14/2026		\$ 389.36	cash
5/20/2026		\$ 5,922.76	cash
5/20/2026		\$ 3,999.60	deposit discrepancy - see note below
5/20/2026		\$ 2,865.46	
5/20/2026		\$ 126.84	cash
5/28/2026		\$ 1,820.77	
5/28/2026		\$ 195.00	cash
Bank Adjustments and Other Credits			
05/01/2026-05/31/2026	Paystation - Recovered Customer Convenience Fee	\$ 403.69	passthrough cc processing fees (see paystation summary)
5/20/2026	Advice of Difference	\$ (599.95)	debit - deposit discrepancy for 5/20/2026 deposit
5/8/2026	Norton Antivirus - cancellation credit	\$ 134.99	
SUBTOTAL Deposits		\$ 48,335.67	

Director Signature _____
Date _____

Director Signature _____
Date _____

Durham Irrigation District
Profit & Loss Budget vs. Actual
May 2026

4.1.2 Financials
(05.2026)

	May 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	47,796.99	43,346.33	4,450.66	110.27%
Total OPERATING REVENUES	47,796.99	43,346.33	4,450.66	110.27%
Total Water Sales Income	47,796.99	43,346.33	4,450.66	110.27%
Total Income	47,796.99	43,346.33	4,450.66	110.27%
Expense				
Contract Services				
Accounting Fees	675.00	1,581.25	-906.25	42.69%
Engineering Support	5,287.50	5,833.33	-545.83	90.64%
Legal Fees	2,416.00	2,083.33	332.67	115.97%
Management & Administration	175.00	1,000.00	-825.00	17.5%
Total Contract Services	8,553.50	10,497.91	-1,944.41	81.48%
OPERATING EXPENSES				
Administration				
Bank Service Charges	403.44	479.17	-75.73	84.2%
Board Stipends	300.00	475.00	-175.00	63.16%
District Wages, Taxes, Insur.				
Insurance	0.00	895.50	-895.50	0.0%
Payroll Service Fees	164.56	206.25	-41.69	79.79%
Payroll Tax Expense	170.93	298.58	-127.65	57.25%
Wages	2,234.40	2,985.50	-751.10	74.84%
Total District Wages, Taxes, Insur.	2,569.89	4,385.83	-1,815.94	58.6%
Fees, Dues, Memberships	0.00	1,265.33	-1,265.33	0.0%
Office Expense				
Postage	424.96	345.42	79.54	123.03%
Software/Website Hosting	948.20	1,150.75	-202.55	82.4%
Supplies	0.00	208.33	-208.33	0.0%
Total Office Expense	1,373.16	1,704.50	-331.34	80.56%
Rent	950.00	950.00	0.00	100.0%
Utilities				
Garbage	0.00	151.00	-151.00	0.0%
Gas & Electric	3,550.46	11,517.58	-7,967.12	30.83%
Telephone/Internet	254.26	347.17	-92.91	73.24%
Total Utilities	3,804.72	12,015.75	-8,211.03	31.66%
Water System Maint,Repair,Repl				
Regular Operations & Maint				
XIO Software	0.00	517.42	-517.42	0.0%
O & M Supplies	255.75	1,312.50	-1,056.75	19.49%
Water Testing Fees	39.00	468.08	-429.08	8.33%
Weed Management	1,600.00	933.33	666.67	171.43%
Total Regular Operations & Maint	1,894.75	3,231.33	-1,336.58	58.64%

Durham Irrigation District
Profit & Loss Budget vs. Actual
May 2026

	May 26	Budget	\$ Over Budget	% of Budget
Water System Repair & Repl.+				
Repairs by Water Operator	0.00	437.50	-437.50	0.0%
Contractor	0.00	4,375.00	-4,375.00	0.0%
Water Operator Fees	3,836.00	3,906.00	-70.00	98.21%
Total Water System Repair & Repl.+	3,836.00	8,718.50	-4,882.50	44.0%
Total Water System Maint,Repair,Repl	5,730.75	11,949.83	-6,219.08	47.96%
Total Administration	15,131.96	33,225.41	-18,093.45	45.54%
Total OPERATING EXPENSES	15,131.96	33,225.41	-18,093.45	45.54%
Total Expense	23,685.46	43,723.32	-20,037.86	54.17%
Net Ordinary Income	24,111.53	-376.99	24,488.52	-6,395.8%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Cash Rewards	16.67			
Interest Income	800.71	500.00	300.71	160.14%
Total NON-OPERATING REVENUE	817.38	500.00	317.38	163.48%
Total Other Income	817.38	500.00	317.38	163.48%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	130.00			
Total Expenses	130.00			
Total Special District Projects	130.00			
Total Other Expense	130.00			
Net Other Income	687.38	500.00	187.38	137.48%
Net Income	24,798.91	123.01	24,675.90	20,160.08%

Durham Irrigation District

Balance Sheet

As of May 31, 2026

May 31, 26

ASSETS

Current Assets

Checking/Savings

Current Assets

Cash	30,600.52
Cash on Hand	101.01
Development Fees	2,000.24
Savings	1,384.46
Development CLASS	35,926.18
DID CLASS	121,114.57
Main CLASS	147,064.39

Total Current Assets 338,191.37

Total Checking/Savings 338,191.37

Other Current Assets

Grant Receivable	70,293.00
Taxes Receivable	13,390.22
A/R	-13,390.22

Total Other Current Assets 70,293.00

Total Current Assets 408,484.37

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

Equipment	155,351.70
Mains	623,540.00
Pumps	172,575.00
Structures	16,084.00
Wells	127,486.00
Less Accum. Dep'n	-434,456.00

Total Depreciable Assets 660,580.70

Total CAPITAL ASSETS 660,580.70

Non-Depreciable Assets

Land	20,331.00
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Total Non-Depreciable Assets 20,331.00

Total Fixed Assets 680,911.70

Other Assets

Deposits	950.00
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Total Other Assets 950.00

TOTAL ASSETS 1,090,346.07

LIABILITIES & EQUITY

Equity

NET POSITION

Net Investment in Capital Asset	566,549.00
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Total NET POSITION 566,549.00

Unrestricted Net Assets 472,242.75

Net Income 51,554.32

Durham Irrigation District

Balance Sheet

As of May 31, 2026

May 31, 26

Total Equity
TOTAL LIABILITIES & EQUITY

<u>1,090,346.07</u>
<u>1,090,346.07</u>

Durham Irrigation District
Profit & Loss
January through May 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees	0.00	0.00	30.00	0.00	0.00
Water Sales	32,125.23	31,856.62	35,087.87	31,625.06	47,796.99
Total OPERATING REVENUES	32,125.23	31,856.62	35,117.87	31,625.06	47,796.99
Total Water Sales Income	32,125.23	31,856.62	35,117.87	31,625.06	47,796.99
Credit Card Fee Income	276.67	274.41	311.32	248.37	0.00
Total Income	32,401.90	32,131.03	35,429.19	31,873.43	47,796.99
Expense					
Contract Services					
Accounting Fees	775.00	775.00	1,400.00	675.00	675.00
Engineering Support	3,820.00	1,343.75	1,578.75	4,295.00	5,287.50
Legal Fees	0.00	532.00	3,868.00	2,176.00	2,416.00
Management & Administration	175.00	175.00	175.00	175.00	175.00
Total Contract Services	4,770.00	2,825.75	7,021.75	7,321.00	8,553.50
OPERATING EXPENSES					
Administration					
Bank Service Charges	436.17	364.36	356.03	372.29	403.44
Board Stipends	300.00	300.00	300.00	800.00	300.00
District Wages, Taxes, Insur.					
Insurance	1,020.36	18.27	0.00	0.00	0.00
Payroll Service Fees	445.30	155.80	555.80	270.84	164.56
Payroll Tax Expense	657.15	319.38	200.38	26.68	170.93
Wages	2,396.10	2,741.55	1,719.90	3,322.20	2,234.40
Total District Wages, Taxes, Insur.	4,518.91	3,235.00	2,476.08	3,619.72	2,569.89
Fees, Dues, Memberships	5,422.28	0.00	0.00	919.15	0.00
Office Expense					
Postage	0.00	200.00	200.00	300.00	424.96
Software/Website Hosting	462.55	994.31	1,020.05	864.52	948.20
Supplies	0.00	0.00	215.94	0.00	0.00
Total Office Expense	462.55	1,194.31	1,435.99	1,164.52	1,373.16
Rent	1,262.36	950.00	950.00	1,062.37	950.00
Utilities					
Garbage	140.97	104.03	0.00	0.00	0.00
Gas & Electric	5,656.50	5,316.10	8,465.29	3,958.59	3,550.46
Telephone/Internet	19.66	254.24	253.97	254.26	254.26
Total Utilities	5,817.13	5,674.37	8,719.26	4,212.85	3,804.72
Water System Maint,Repair,Repl					
Regular Operations & Maint					
O & M Supplies	933.66	492.48	340.88	1,050.55	255.75
Water Testing Fees	264.00	235.00	70.00	70.00	39.00
Weed Management	800.00	800.00	800.00	0.00	1,600.00
Total Regular Operations & Maint	1,997.66	1,527.48	1,210.88	1,120.55	1,894.75

Durham Irrigation District
Profit & Loss
January through May 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26
Water System Repair & Repl.+					
Repairs by Water Operator	0.00	320.79	2,859.66	0.00	0.00
Repair Supplies	0.00	0.00	784.35	0.00	0.00
Contractor	0.00	2,592.00	0.00	0.00	0.00
Water Operator Fees	3,720.00	3,836.00	3,836.00	3,836.00	3,836.00
Total Water System Repair & Repl.+	3,720.00	6,748.79	7,480.01	3,836.00	3,836.00
Total Water System Maint,Repair,Repl	5,717.66	8,276.27	8,690.89	4,956.55	5,730.75
Total Administration	23,937.06	19,994.31	22,928.25	17,107.45	15,131.96
Total OPERATING EXPENSES	23,937.06	19,994.31	22,928.25	17,107.45	15,131.96
Total Expense	28,707.06	22,820.06	29,950.00	24,428.45	23,685.46
Net Ordinary Income	3,694.84	9,310.97	5,479.19	7,444.98	24,111.53
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
Cash Rewards	0.00	23.84	0.00	0.00	16.67
Interest Income	658.53	673.98	948.01	736.07	800.71
Total NON-OPERATING REVENUE	658.53	697.82	948.01	736.07	817.38
Total Other Income	658.53	697.82	948.01	736.07	817.38
Other Expense					
Special District Projects					
Expenses					
Development Project Fees	1,277.50	320.00	617.50	0.00	130.00
Total Expenses	1,277.50	320.00	617.50	0.00	130.00
Total Special District Projects	1,277.50	320.00	617.50	0.00	130.00
Total Other Expense	1,277.50	320.00	617.50	0.00	130.00
Net Other Income	-618.97	377.82	330.51	736.07	687.38
Net Income	3,075.87	9,688.79	5,809.70	8,181.05	24,798.91

Durham Irrigation District
Profit & Loss
January through May 2026

	TOTAL
Ordinary Income/Expense	
Income	
Water Sales Income	
OPERATING REVENUES	
Demand Fees	30.00
Water Sales	178,491.77
Total OPERATING REVENUES	178,521.77
Total Water Sales Income	178,521.77
Credit Card Fee Income	1,110.77
Total Income	179,632.54
Expense	
Contract Services	
Accounting Fees	4,300.00
Engineering Support	16,325.00
Legal Fees	8,992.00
Management & Administration	875.00
Total Contract Services	30,492.00
OPERATING EXPENSES	
Administration	
Bank Service Charges	1,932.29
Board Stipends	2,000.00
District Wages, Taxes, Insur.	
Insurance	1,038.63
Payroll Service Fees	1,592.30
Payroll Tax Expense	1,374.52
Wages	12,414.15
Total District Wages, Taxes, Insur.	16,419.60
Fees, Dues, Memberships	6,341.43
Office Expense	
Postage	1,124.96
Software/Website Hosting	4,289.63
Supplies	215.94
Total Office Expense	5,630.53
Rent	5,174.73
Utilities	
Garbage	245.00
Gas & Electric	26,946.94
Telephone/Internet	1,036.39
Total Utilities	28,228.33
Water System Maint, Repair, Repl	
Regular Operations & Maint	
O & M Supplies	3,073.32
Water Testing Fees	678.00
Weed Management	4,000.00
Total Regular Operations & Maint	7,751.32

Durham Irrigation District
Profit & Loss
January through May 2026

	TOTAL
Water System Repair & Repl.+	
Repairs by Water Operator	3,180.45
Repair Supplies	784.35
Contractor	2,592.00
Water Operator Fees	19,064.00
Total Water System Repair & Repl.+	25,620.80
Total Water System Maint,Repair,Repl	33,372.12
Total Administration	99,099.03
Total OPERATING EXPENSES	99,099.03
Total Expense	129,591.03
Net Ordinary Income	50,041.51
Other Income/Expense	
Other Income	
NON-OPERATING REVENUE	
Cash Rewards	40.51
Interest Income	3,817.30
Total NON-OPERATING REVENUE	3,857.81
Total Other Income	3,857.81
Other Expense	
Special District Projects	
Expenses	
Development Project Fees	2,345.00
Total Expenses	2,345.00
Total Special District Projects	2,345.00
Total Other Expense	2,345.00
Net Other Income	1,512.81
Net Income	51,554.32

Durham Irrigation District
Profit & Loss
January through May 2026

		TOTAL			
		Jan - May 26	Jan - May 25	\$ Change	% Change
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees		30.00	0.00	30.00	100.0%
Water Sales		178,491.77	152,682.63	25,809.14	16.9%
Total OPERATING REVENUES		178,521.77	152,682.63	25,839.14	16.92%
Total Water Sales Income		178,521.77	152,682.63	25,839.14	16.92%
Credit Card Fee Income		1,110.77	727.12	383.65	52.76%
Total Income		179,632.54	153,409.75	26,222.79	17.09%
Expense					
Contract Services					
Accounting Fees		4,300.00	13,035.00	-8,735.00	-67.01%
Engineering Support		16,325.00	21,917.57	-5,592.57	-25.52%
Legal Fees		8,992.00	4,643.50	4,348.50	93.65%
Management & Administration		875.00	2,490.00	-1,615.00	-64.86%
Total Contract Services		30,492.00	42,086.07	-11,594.07	-27.55%
OPERATING EXPENSES					
Administration					
Bank Service Charges		1,932.29	1,850.40	81.89	4.43%
Board Stipends		2,000.00	1,700.00	300.00	17.65%
District Wages, Taxes, Insur.					
Insurance		1,038.63	1,018.86	19.77	1.94%
Payroll Service Fees		1,592.30	921.90	670.40	72.72%
Payroll Tax Expense		1,374.52	1,671.21	-296.69	-17.75%
Wages		12,414.15	13,244.70	-830.55	-6.27%
Total District Wages, Taxes, Insur.		16,419.60	16,856.67	-437.07	-2.59%
Fees, Dues, Memberships		6,341.43	8,323.35	-1,981.92	-23.81%
Office Expense					
Moving Expense		0.00	406.00	-406.00	-100.0%
Postage		1,124.96	1,317.62	-192.66	-14.62%
Software/Website Hosting		4,289.63	2,388.91	1,900.72	79.56%
Supplies		215.94	224.88	-8.94	-3.98%
Total Office Expense		5,630.53	4,337.41	1,293.12	29.81%
Rent		5,174.73	4,716.13	458.60	9.72%
Utilities					
Garbage		245.00	560.20	-315.20	-56.27%
Gas & Electric		26,946.94	34,288.87	-7,341.93	-21.41%
Telephone/Internet		1,036.39	1,034.16	2.23	0.22%
Total Utilities		28,228.33	35,883.23	-7,654.90	-21.33%
Water System Maint, Repair, Repl					
Regular Operations & Maint					
O & M Supplies		3,073.32	3,885.37	-812.05	-20.9%
Water Testing Fees		678.00	1,226.96	-548.96	-44.74%

Durham Irrigation District
Profit & Loss
 January through May 2026

		TOTAL			
		Jan - May 26	Jan - May 25	\$ Change	% Change
	Weed Management	4,000.00	3,200.00	800.00	25.0%
	Total Regular Operations & Maint	7,751.32	8,312.33	-561.01	-6.75%
	Water System Repair & Repl.+				
	Repairs By Outside Contractor	0.00	7,716.52	-7,716.52	-100.0%
	Repairs by Water Operator	3,180.45	0.00	3,180.45	100.0%
	Repair Supplies	784.35	61.18	723.17	1,182.04%
	Contractor	2,592.00	0.00	2,592.00	100.0%
	Water Operator Fees	19,064.00	14,234.84	4,829.16	33.93%
	Total Water System Repair & Repl.+	25,620.80	22,012.54	3,608.26	16.39%
	Total Water System Maint,Repair,Repl	33,372.12	30,324.87	3,047.25	10.05%
	Total Administration	99,099.03	103,992.06	-4,893.03	-4.71%
	Total OPERATING EXPENSES	99,099.03	103,992.06	-4,893.03	-4.71%
	Total Expense	129,591.03	146,078.13	-16,487.10	-11.29%
	Net Ordinary Income	50,041.51	7,331.62	42,709.89	582.54%
	Other Income/Expense				
	Other Income				
	NON-OPERATING REVENUE				
	Cash Rewards	40.51	122.30	-81.79	-66.88%
	Interest Income	3,817.30	2,400.87	1,416.43	59.0%
	Total NON-OPERATING REVENUE	3,857.81	2,523.17	1,334.64	52.9%
	Total Other Income	3,857.81	2,523.17	1,334.64	52.9%
	Other Expense				
	Special District Projects				
	Expenses				
	Development Project Fees	2,345.00	0.00	2,345.00	100.0%
	Total Expenses	2,345.00	0.00	2,345.00	100.0%
	Total Special District Projects	2,345.00	0.00	2,345.00	100.0%
	Total Other Expense	2,345.00	0.00	2,345.00	100.0%
	Net Other Income	1,512.81	2,523.17	-1,010.36	-40.04%
	Net Income	51,554.32	9,854.79	41,699.53	423.14%

Durham Irrigation District
General Ledger
As of May 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
Current Assets					315,918.73
Cash					69,128.59
05/01/2026		Deposit	Deposit	2,174.94	71,303.53
05/04/2026		Deposit	Deposit	1,090.73	72,394.26
05/04/2026		Deposit	Deposit	756.23	73,150.49
05/04/2026		Deposit	Deposit	123.15	73,273.64
05/04/2026		Bank Charge		-403.44	72,870.20
05/05/2026		Deposit	Deposit	5,418.84	78,289.04
05/05/2026		Deposit	Deposit	3,982.60	82,271.64
05/05/2026		Deposit	Deposit	270.00	82,541.64
05/05/2026		Deposit	Deposit	711.97	83,253.61
05/06/2026		Visa		-462.55	82,791.06
05/06/2026		Deposit	Deposit	1,187.98	83,979.04
05/06/2026		PG & E		-73.52	83,905.52
05/06/2026		PG & E		-169.45	83,736.07
05/06/2026		PG & E		-3,307.49	80,428.58
05/07/2026		Deposit	Deposit	598.29	81,026.87
05/07/2026		Norton		-134.99	80,891.88
05/08/2026		Postalia		-200.00	80,691.88
05/08/2026		Deposit	Deposit	183.08	80,874.96
05/08/2026		Deposit	credit	134.99	81,009.95
05/11/2026		Deposit	Deposit	365.84	81,375.79
05/11/2026		Deposit	Deposit	1,052.60	82,428.39
05/11/2026		Deposit	Deposit	47.60	82,475.99
05/12/2026		Deposit	Deposit	650.72	83,126.71
05/13/2026		Deposit	Deposit	593.27	83,719.98
05/14/2026		Deposit	Deposit	5,404.72	89,124.70
05/14/2026		Deposit	Deposit	4,846.85	93,971.55
05/14/2026		Deposit	Deposit	389.36	94,360.91
05/14/2026		Deposit	Deposit	241.87	94,602.78
05/14/2026		Wages		-565.07	94,037.71
05/15/2026		Payroll Taxes		-558.47	93,479.24
05/15/2026		Paychex		-82.28	93,396.96
05/15/2026		Deposit	Deposit	715.54	94,112.50
05/18/2026		Deposit	Deposit	864.22	94,976.72
05/18/2026		Deposit	Deposit	666.59	95,643.31
05/18/2026		Deposit	Deposit	294.83	95,938.14
05/20/2026	10621	James M. Doyle	May 2026	-100.00	95,838.14
05/20/2026	10622	Kevin Phillips	May 2026	-100.00	95,738.14
05/20/2026	10623	Derek Sohnrey	May 2026	-100.00	95,638.14
05/20/2026	10624	Sheryl Bosman		-675.00	94,963.14
05/20/2026	10625	Northstar Engineering		-5,287.50	89,675.64
05/20/2026	10626	Sophia R Meyer Law...	Apr 2026	-2,416.00	87,259.64
05/20/2026	10627	Arrow Contruccion Cl...	Apr 2026 cleaning	-175.00	87,084.64
05/20/2026	10628	Richard Billson	May 2026 rent	-950.00	86,134.64
05/20/2026	10629	Sequoyah	software fees	-260.00	85,874.64
05/20/2026	10630	Streamline		-598.80	85,275.84
05/20/2026	10631	Vista Net Inc.	May 2026 sophos scan	-89.40	85,186.44
05/20/2026	10632	Vista Net Inc.	new workstation purchase and installation	-2,526.27	82,660.17
05/20/2026	10633	Sierra Water Utility	chlorine	-255.75	82,404.42
05/20/2026	10634	Sierra Water Utility		-3,836.00	78,568.42
05/20/2026	10635	FGL Environmental		-39.00	78,529.42
05/20/2026	10636	JC Hernandez Maint...	Mar/Apr 2026 alley cleanup	-1,600.00	76,929.42
05/20/2026	10637	Northstar Engineering		-130.00	76,799.42
05/20/2026		Deposit	Deposit	5,922.76	82,722.18
05/20/2026		Deposit	Deposit	3,999.60	86,721.78
05/20/2026		Deposit	Deposit	2,865.46	89,587.24
05/20/2026		Deposit	Deposit	126.84	89,714.08
05/20/2026		Deposit	Deposit	116.78	89,830.86
05/20/2026		Adj. to deposit		-599.95	89,230.91
05/22/2026		Deposit	Deposit	179.10	89,410.01
05/26/2026		Deposit	Deposit	167.69	89,577.70
05/26/2026		Deposit	Deposit	45.55	89,623.25
05/26/2026		Transfer		-60,000.00	29,623.25
05/27/2026		Deposit	Deposit	140.28	29,763.53
05/28/2026		Deposit	Deposit	1,820.77	31,584.30
05/28/2026		Deposit	Deposit	195.00	31,779.30
05/28/2026		Deposit	Deposit	185.29	31,964.59

Durham Irrigation District
General Ledger
As of May 31, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
05/28/2026		Wages		-650.53	31,314.06
05/29/2026		Paychex		-82.28	31,231.78
05/29/2026		Payroll Taxes		-631.26	30,600.52
Total Cash				-38,528.07	30,600.52
Cash on Hand					101.01
Total Cash on Hand					101.01
Development Fees					2,000.24
Total Development Fees					2,000.24
Savings					1,384.45
05/30/2026		Deposit	Deposit	0.01	1,384.46
Total Savings				0.01	1,384.46
Development CLASS					35,813.71
05/30/2026		Deposit	Deposit	112.47	35,926.18
Total Development CLASS				112.47	35,926.18
DID CLASS					120,735.40
05/30/2026		Deposit	Deposit	379.17	121,114.57
Total DID CLASS				379.17	121,114.57
Main CLASS					86,755.33
05/26/2026		Transfer		60,000.00	146,755.33
05/30/2026		Deposit	Deposit	309.06	147,064.39
Total Main CLASS				60,309.06	147,064.39
Total Current Assets				22,272.64	338,191.37
Grant Receivable					70,293.00
Total Grant Receivable					70,293.00
Taxes Receivable					13,390.22
Total Taxes Receivable					13,390.22
A/R					-13,390.22
Total A/R					-13,390.22
CAPITAL ASSETS					658,054.43
Depreciable Assets					658,054.43
Equipment					152,825.43
05/20/2026	10632	Vista Net Inc.	new workstation purchase and installation	2,526.27	155,351.70
Total Equipment				2,526.27	155,351.70
Mains					623,540.00
Total Mains					623,540.00
Pumps					172,575.00
Total Pumps					172,575.00
Structures					16,084.00
Total Structures					16,084.00
Wells					127,486.00
Total Wells					127,486.00
Less Accum. Dep'n					-434,456.00
Total Less Accum. Dep'n					-434,456.00
Total Depreciable Assets				2,526.27	660,580.70
Total CAPITAL ASSETS				2,526.27	660,580.70
Non-Depreciable Assets					20,331.00
Land					20,331.00

Durham Irrigation District
General Ledger
As of May 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
Total Land					20,331.00
Total Non-Depreciable Assets					20,331.00
Deposits					950.00
Total Deposits					950.00
NET POSITION					-566,549.00
Net Investment in Capital Asset					-566,549.00
Total Net Investment in Capital Asset					-566,549.00
Total NET POSITION					-566,549.00
Unrestricted Net Assets					-472,242.75
Total Unrestricted Net Assets					-472,242.75
Water Sales Income					-130,724.78
OPERATING REVENUES					-130,724.78
Demand Fees					-30.00
Total Demand Fees					-30.00
Water Sales					-130,694.78
05/01/2026		Deposit	Deposit	-2,174.94	-132,869.72
05/04/2026		Deposit	Deposit	-1,090.73	-133,960.45
05/04/2026		Deposit	Deposit	-756.23	-134,716.68
05/04/2026		Deposit	Deposit	-123.15	-134,839.83
05/05/2026		Deposit	Deposit	-5,418.84	-140,258.67
05/05/2026		Deposit	Deposit	-3,982.60	-144,241.27
05/05/2026		Deposit	Deposit	-270.00	-144,511.27
05/05/2026		Deposit	Deposit	-711.97	-145,223.24
05/06/2026		Deposit	Deposit	-1,187.98	-146,411.22
05/07/2026		Deposit	Deposit	-598.29	-147,009.51
05/08/2026		Deposit	Deposit	-183.08	-147,192.59
05/11/2026		Deposit	Deposit	-365.84	-147,558.43
05/11/2026		Deposit	Deposit	-1,052.60	-148,611.03
05/11/2026		Deposit	Deposit	-47.60	-148,658.63
05/12/2026		Deposit	Deposit	-650.72	-149,309.35
05/13/2026		Deposit	Deposit	-593.27	-149,902.62
05/14/2026		Deposit	Deposit	-5,404.72	-155,307.34
05/14/2026		Deposit	Deposit	-4,846.85	-160,154.19
05/14/2026		Deposit	Deposit	-389.36	-160,543.55
05/14/2026		Deposit	Deposit	-241.87	-160,785.42
05/15/2026		Deposit	Deposit	-715.54	-161,500.96
05/18/2026		Deposit	Deposit	-864.22	-162,365.18
05/18/2026		Deposit	Deposit	-666.59	-163,031.77
05/18/2026		Deposit	Deposit	-294.83	-163,326.60
05/20/2026		Deposit	Deposit	-5,922.76	-169,249.36
05/20/2026		Deposit	Deposit	-3,999.60	-173,248.96
05/20/2026		Deposit	Deposit	-2,865.46	-176,114.42
05/20/2026		Deposit	Deposit	-126.84	-176,241.26
05/20/2026		Deposit	Deposit	-116.78	-176,358.04
05/20/2026		Adj. to deposit		599.95	-175,758.09
05/22/2026		Deposit	Deposit	-179.10	-175,937.19
05/26/2026		Deposit	Deposit	-167.69	-176,104.88
05/26/2026		Deposit	Deposit	-45.55	-176,150.43
05/27/2026		Deposit	Deposit	-140.28	-176,290.71
05/28/2026		Deposit	Deposit	-1,820.77	-178,111.48
05/28/2026		Deposit	Deposit	-195.00	-178,306.48
05/28/2026		Deposit	Deposit	-185.29	-178,491.77
Total Water Sales				-47,796.99	-178,491.77
Total OPERATING REVENUES				-47,796.99	-178,521.77
Total Water Sales Income				-47,796.99	-178,521.77
Credit Card Fee Income					-1,110.77
Total Credit Card Fee Income					-1,110.77
Contract Services					21,938.50

Durham Irrigation District
General Ledger
As of May 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
Accounting Fees					3,625.00
05/20/2026	10624	Sheryl Bosman		675.00	4,300.00
Total Accounting Fees				675.00	4,300.00
Engineering Support					11,037.50
05/20/2026	10625	Northstar Engineering	CIP budget/rate study	370.00	11,407.50
05/20/2026	10625	Northstar Engineering	USBR engineering		11,407.50
05/20/2026	10625	Northstar Engineering	grant application support		11,407.50
05/20/2026	10625	Northstar Engineering	operational support		11,592.50
05/20/2026	10625	Northstar Engineering	meetings	185.00	12,297.50
05/20/2026	10625	Northstar Engineering	USDA grant - water tank	705.00	12,297.50
05/20/2026	10637	Northstar Engineering	CIP budget/rate study	4,027.50	16,325.00
05/20/2026	10637	Northstar Engineering	USBR engineering		16,325.00
05/20/2026	10637	Northstar Engineering	grant application support		16,325.00
05/20/2026	10637	Northstar Engineering	operational support		16,325.00
05/20/2026	10637	Northstar Engineering	meetings		16,325.00
05/20/2026	10637	Northstar Engineering	USDA grant - water tank		16,325.00
Total Engineering Support				5,287.50	16,325.00
Legal Fees					6,576.00
05/20/2026	10626	Sophia R Meyer Law...	Apr 2026	2,416.00	8,992.00
Total Legal Fees				2,416.00	8,992.00
Management & Administration					700.00
05/20/2026	10627	Arrow Contruction Cl...	Apr 2026 cleaning	175.00	875.00
Total Management & Administration				175.00	875.00
Total Contract Services				8,553.50	30,492.00
OPERATING EXPENSES					83,967.07
Administration					83,967.07
Bank Service Charges					1,528.85
05/04/2026		Bank Charge		403.44	1,932.29
Total Bank Service Charges				403.44	1,932.29
Board Stipends					1,700.00
05/20/2026	10621	James M. Doyle	May 2026	100.00	1,800.00
05/20/2026	10622	Kevin Phillips	May 2026	100.00	1,900.00
05/20/2026	10623	Derek Sohnrey	May 2026	100.00	2,000.00
Total Board Stipends				300.00	2,000.00
District Wages, Taxes, Insur.					13,849.71
Insurance					1,038.63
Total Insurance					1,038.63
Payroll Service Fees					1,427.74
05/15/2026		Paychex		82.28	1,510.02
05/29/2026		Paychex		82.28	1,592.30
Total Payroll Service Fees				164.56	1,592.30
Payroll Tax Expense					1,203.59
05/14/2026		Wages		-478.63	724.96
05/15/2026		Payroll Taxes		558.47	1,283.43
05/28/2026		Wages		-540.17	743.26
05/29/2026		Payroll Taxes		631.26	1,374.52
Total Payroll Tax Expense				170.93	1,374.52
Wages					10,179.75
05/14/2026		Wages		1,043.70	11,223.45
05/28/2026		Wages		1,190.70	12,414.15
Total Wages				2,234.40	12,414.15

**Durham Irrigation District
General Ledger
As of May 31, 2026**

Date	Num	Name	Memo	Paid Amount	Balance
		Total District Wages, Taxes, Insur.		2,569.89	16,419.60
		Fees, Dues, Memberships			6,341.43
		Total Fees, Dues, Memberships			6,341.43
		Office Expense			4,257.37
		Postage			700.00
05/06/2026		Visa	USPS	224.96	924.96
05/08/2026		Postalia		200.00	1,124.96
		Total Postage		424.96	1,124.96
		Software/Website Hosting			3,341.43
05/07/2026		Norton		134.99	3,476.42
05/08/2026		Deposit	credit	-134.99	3,341.43
05/20/2026	10629	Sequoyah	software fees	260.00	3,601.43
05/20/2026	10630	Streamline		598.80	4,200.23
05/20/2026	10631	Vista Net Inc.	May 2026 sophos scan	89.40	4,289.63
		Total Software/Website Hosting		948.20	4,289.63
		Supplies			215.94
		Total Supplies			215.94
		Total Office Expense		1,373.16	5,630.53
		Rent			4,224.73
05/20/2026	10628	Richard Billson	May 2026 rent	950.00	5,174.73
		Total Rent		950.00	5,174.73
		Utilities			24,423.61
		Garbage			245.00
		Total Garbage			245.00
		Gas & Electric			23,396.48
05/06/2026		PG & E		73.52	23,470.00
05/06/2026		PG & E		169.45	23,639.45
05/06/2026		PG & E		3,307.49	26,946.94
		Total Gas & Electric		3,550.46	26,946.94
		Telephone/Internet			782.13
05/06/2026		Visa	Comcast	254.26	1,036.39
		Total Telephone/Internet		254.26	1,036.39
		Total Utilities		3,804.72	28,228.33
		Water System Maint,Repair,Repl			27,641.37
		Regular Operations & Maint			5,856.57
		O & M Supplies			2,817.57
05/20/2026	10633	Sierra Water Utility	chlorine	255.75	3,073.32
		Total O & M Supplies		255.75	3,073.32
		Water Testing Fees			639.00
05/20/2026	10635	FGL Environmental		39.00	678.00
		Total Water Testing Fees		39.00	678.00
		Weed Management			2,400.00
05/20/2026	10636	JC Hernandez Maint...	Mar/Apr 2026 alley cleanup	1,600.00	4,000.00
		Total Weed Management		1,600.00	4,000.00
		Total Regular Operations & Maint		1,894.75	7,751.32
		Water System Repair & Repl.+			21,784.80
		Repairs by Water Operator			3,180.45
		Total Repairs by Water Operator			3,180.45

Durham Irrigation District
General Ledger
As of May 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
		Repair Supplies			784.35
		Total Repair Supplies			784.35
		Contractor			2,592.00
		Total Contractor			2,592.00
		Water Operator Fees			15,228.00
05/20/2026	10634	Sierra Water Utility		3,836.00	19,064.00
		Total Water Operator Fees		3,836.00	19,064.00
		Total Water System Repair & Repl.+		3,836.00	25,620.80
		Total Water System Maint,Repair,Repl		5,730.75	33,372.12
		Total Administration		15,131.96	99,099.03
		Total OPERATING EXPENSES		15,131.96	99,099.03
		NON-OPERATING REVENUE			-3,040.43
		Cash Rewards			-23.84
05/06/2026		Visa	cash rewards	-16.67	-40.51
		Total Cash Rewards		-16.67	-40.51
		Interest Income			-3,016.59
05/30/2026		Deposit	Deposit	-0.01	-3,016.60
05/30/2026		Deposit	Deposit	-379.17	-3,395.77
05/30/2026		Deposit	Deposit	-309.06	-3,704.83
05/30/2026		Deposit	Deposit	-112.47	-3,817.30
		Total Interest Income		-800.71	-3,817.30
		Total NON-OPERATING REVENUE		-817.38	-3,857.81
		Special District Projects			2,215.00
		Expenses			2,215.00
		Development Project Fees			2,215.00
05/20/2026	10625	Northstar Engineering	Symmes TPM 21-0009 plan review		2,215.00
05/20/2026	10637	Northstar Engineering	Creekside Estates	130.00	2,345.00
		Total Development Project Fees		130.00	2,345.00
		Total Expenses		130.00	2,345.00
		Total Special District Projects		130.00	2,345.00
TOTAL				0.00	0.00

6/11/2026

Durham Irrigation District
Monthly Billing Recap 5/1/2026 thru 5/31/2026

1

	<u>Amount</u>	<u>Count</u>
Water Purchased or Produced this month	0	No well production data available
Water Sold this month	11,057	
Water System used or accountable loss	0	
Water Loss	0.00 %	11,057
Total Water Sales this month	40,179.66	475
Total Penalties this month	0.00	0
Total Adjustments this month	0.00	38
Total of other charges this month	247.00	3
Total Current Charges	40,426.66	
Current Balance	1,008.35	209
30 Days Past Due	2,722.40	19
60 Days Past Due	1,993.03	10
90 Days Past Due	7,866.18	40
Total Accounts Receivable	13,589.97	
Total Payments Received	40,447.43	387
New Memberships	0.00	1
Active Accounts	13,498.82	475
InActive Accounts	91.15	108
Forfeiture Accounts	0.00	0
Average Water Usage	23	
Average Water Charge	84.58	

Low Range	High Range	Usage	Count	Sales	%Usage	%Sales
0	0	0	0	0.00	0.00	0.00
0	0	0	104	8,500.23	0.00	21.16
1	2,000	11,057	371	31,679.43	100.00	78.84
2,001	4,000	0	0	0.00	0.00	0.00
4,001	6,000	0	0	0.00	0.00	0.00
6,001	8,000	0	0	0.00	0.00	0.00
8,001	10,000	0	0	0.00	0.00	0.00
10,001	20,000	0	0	0.00	0.00	0.00
20,001	30,000	0	0	0.00	0.00	0.00
30,001	40,000	0	0	0.00	0.00	0.00
40,001	50,000	0	0	0.00	0.00	0.00
50,001	999,999,999	0	0	0.00	0.00	0.00
		11,057	475	40,179.66		

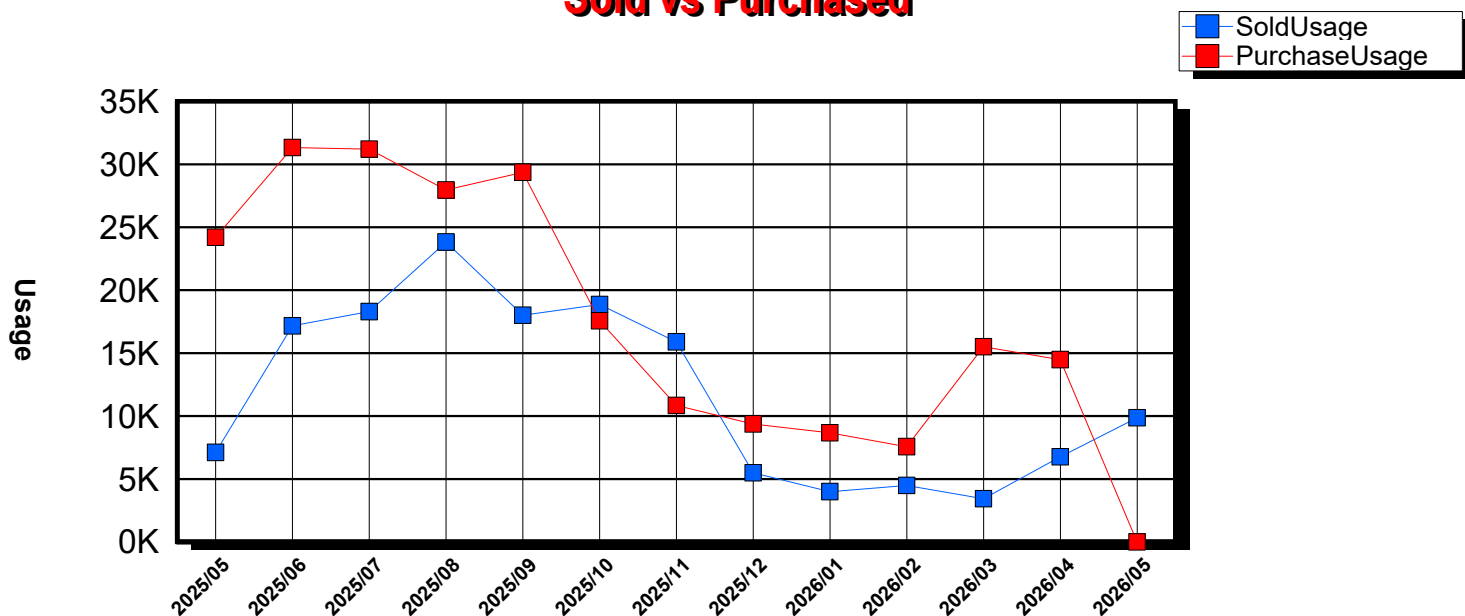
Accounts Receivable Last Month Ending	13,610.74	
Sales/Charges this Month	40,426.66	
Adjustments this Month	0.00	
Less: Payments this Month	40,447.43	
Accounts Receivable Total	13,589.97	13,589.97

Pump Total

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2025/05	24,200	7,112	-17,088	-70.6
2025/06	31,328	17,164	-14,164	-45.2
2025/07	31,205	18,297	-12,908	-41.4
2025/08	27,955	23,821	-4,134	-14.8
2025/09	29,366	18,009	-11,357	-38.7
2025/10	17,567	18,858	1,291	7.3
2025/11	10,842	15,893	5,051	46.6
2025/12	9,369	5,493	-3,876	-41.4
2026/01	8,670	3,995	-4,675	-53.9
2026/02	7,566	4,487	-3,079	-40.7
2026/03	15,505	3,433	-12,072	-77.9
2026/04	14,482	6,763	-7,719	-53.3
2026/05	0	9,864	9,864	0.0

No well production data available

Sold vs Purchased



<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>6/1/2026</u>			
				<u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
291	Guerra, Diego & Marissa	9665 Teal Ln	3,807.62	129.04	133.04	141.77	3,403.77
616	Durham Green Home Owners	Durham Grn HOA - 9500 Va	1,128.73	330.13	443.13	223.32	132.15
258	Christofferson, Jason	2539 Burdick Rd	935.37	89.84	75.84	72.51	697.18
114	Grigsby, Daniel	2410 Brown St	787.49	79.73	79.73	88.58	539.45
69	Hilliard, Linda	2420 Serviss St	787.48	79.73	79.73	88.58	539.44
659	Marrs, Michael	09434 Van Ness Way	646.11	184.04	154.04	162.53	145.50
245	Durham Grange,	2393 Durham-Dayton Hwy	614.45	79.73	79.73	86.19	368.80
22	Hait, Jed	2393 Brown St	548.01	58.84	58.84	64.89	365.44
80	Day, David	9389 Midway	514.37	45.84	43.84	49.80	374.89
57	Dolz, Christine	9386 Goodspeed St	505.70	46.84	46.84	52.64	359.38
916	Bresson, Christopher & Kimb	9416 Goodspeed St	493.13	50.84	48.84	54.38	339.07
174	Cole, Leslie Ray and Kevin G	9415 Putney Dr	466.89	47.84	46.84	52.08	320.13
316	Lugenbeel, Paul	2390 Durham St	455.92	44.84	44.84	48.99	317.25
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	431.70	47.84	47.84	51.60	284.42
204	Fultz, Francis	2414 Serviss St	424.37	54.84	54.84	57.34	257.35
108	Sierra Christian Services,	9260 Goodspeed St	405.83	79.73	79.73	83.32	163.05
54	Cipolla, Jennifer	9180 Goodspeed St	380.91	55.84	56.84	51.63	216.60
260	Nees, Lawrence W.	9289 Goodspeed St	236.05	46.84	46.84	48.92	93.45
269	Walters, Sally	9425 Goodspeed St	225.11	44.84	44.84	46.82	88.61
19		Total	\$13,795.24	\$1,597.21	\$1,666.21	\$1,525.89	\$9,005.93

Yellow highlighted items are subject to the 2026 county lien process.



DURHAM IRRIGATION DISTRICT
Regular Board Meeting
Board of Directors:

Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey

Wednesday, May 20, 2026

District Office

5:30 PM

9341 Midway, Unit B, Durham CA 95938

1 CALL TO ORDER – 5:32 PM

Present: Directors Doyle, Phillips, and Sohnrey
Absent: none
Also present: District Engineer Robin Kampmann, District Counsel Sophia Meyer (remote attendance via telephone), Water Operator Mike Butler, Outreach Coordinator Nicole Johansson, and Admin. Assistant Jeannie Trizzino.

2 ROLL CALL / OPENING BUSINESS

- 2.1 AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS
- 2.2 PUBLIC COMMENT

3 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

- 3.1 VINA GSA REPORT ([Vina GSA Calendar Link](#))
SUBJECT: Status report on Vina GSA.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

4 INFORMATION/CONSENT CALENDAR

- 4.1 Warrant Sheet from April 12, 2026 to May 12, 2026, including payments, deposits, and transaction adjustments.
SUBJECT: Approve payments, deposits, and transaction adjustments.
FISCAL IMPACT: See attachments.
ACTION REQUESTED: APPROVE
- 4.2 Board of Directors Meeting Minutes for April 15, 2026.
SUBJECT: Approve draft minutes.
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE
- 4.3 Approve resolution opening new bank account for Customer Assistance Program.
SUBJECT: Approve Resolution 2026-01
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE
- 4.4 Approve resolution honoring CSU Chico Student team.
SUBJECT: Approve Resolution 2026-02
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE

- 4.5 Approve resolution honoring former Durham Irrigation District Director Raymond Cooper.
SUBJECT: Approve Resolution 2026-03
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE
- 4.6 Approve resolution honoring Congressman Doug LaMalfa.
SUBJECT: Approve Resolution 2026-04
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE

A motion was made by Director Phillips and seconded by Director Sohnrey to approve Items 4.1, 4.2, 4.3, 4.5, and 4.6 of the Consent Agenda.

Aye: 3 – Doyle, Phillips, Sohnrey
Nay: 0
Absent: 0

5 DISTRICT ENGINEER REPORT

- 5.1 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District has received federal funding approval for construction of a water storage tank. This grant requires a 25% local cost share of \$500,000 and preparation of a Preliminary Engineering Report.
FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project
ACTION REQUESTED: Receive information, discuss and provide direction.

District Engineer reports that the required Preliminary Engineering Report is 95% complete and will be uploaded to the online grant application system shortly. The rough estimated cost for the project is \$5 million, but the final estimate after revision should reduce the estimate to \$3.5 - \$4 million.

The District Engineer was directed to prepare RFQ documents for construction project management, preliminary design, and environmental services for the water storage tank project.

6 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 6.1 Monthly Water Operator Report
SUBJECT: Report by water operator on previous month's activities.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.
- 6.2 Cross-Connection Hazard Assessment
SUBJECT: Report by water operator on the results of the first annual cross-connection hazard assessment for the District.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

Water operator reported that no hazard assessments have been conducted. Water Operator Adam Daigle has taken the cross-connection inspector certification exam and is waiting for results.

The Board directed the Water Operator to create a cross-connection hazard policy for the District.

Director Phillips commented that water districts are required to track leak data and report this information to the SWRCB. This data is for the District's entire system, including, but not limited to customer connection leaks.

7 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

- 7.1 District Counsel Report
SUBJECT: Verbal report by counsel on district-related activities. *See also regular agenda.*

8 REGULAR AGENDA

- 8.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update. This project was completed in late 2023 and consisted of two items, lead service line assessments and installation of forty-two water meters on unmetered connections. Since that time, the District has attempted to clear up issues that prevented approximately \$70,000 in grant monies from being paid out to the District.

In late April 2026, the federal contracting agency retracted grant funding from this grant.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

District Engineer directed to coordinate with Director Phillips to obtain additional information and explanation from USBR.

- 8.2 Mass Notification Policy
SUBJECT: Establish policy for use of mass notification system to the community.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Adopt Mass Notification Policy.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve Mass Notification Policy.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

- 8.3 Remote Appearance Policy
SUBJECT: Establish policy for as-needed remote attendance by directors in accordance with SB 707 requirements.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Adopt Remote Appearance Policy.

District Counsel summarized the policy and conditions of remote appearance by Directors as well as the technical requirements to allow attendees to interact in real time during the board meeting.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve Remote Appearance Policy.

Aye: 3 – Doyle, Phillips, Sohnrey
Nay: 0
Absent: 0

- 8.4 Site Improvements at Holland Well Site
 SUBJECT: Holland Site cannot accommodate delivery of chlorine for operational purposes.
 FISCAL IMPACT: \$5,200
 ACTION REQUESTED: The District Water Operator obtained an estimate for the needed changes. The board is asked to review the estimate and give direction for further investigation.

District Water Operator noted that the proposed chlorine delivery improvements are not feasible for the District due to cost. Water Operator will continue to deliver chlorine to the District with a reasonable markup. No site improvements will be implemented.

- 8.5 Pump Service at Alley Site – Well 3
 SUBJECT: Review and approve needed work ensure safe and reliable performance of pump at Alley Site.
 FISCAL IMPACT: Up to \$8,300
 ACTION REQUESTED: Review estimates and approve to proceed.

District Water Operator recommended approving the CPM estimate for extended repairs and improvement to the pump at the Alley site. Water Operator was directed to ensure that prevailing wage is paid on the project.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve Option 2 of the CPM estimate dated May 6, 2026 for a not-to-exceed amount of \$8,252 plus a 10% contingency.

Aye: 3 – Doyle, Phillips, Sohnrey
Nay: 0
Absent: 0

- 8.6 Generator Service at Holland and Library Sites, and Radiator Replacement and Cooling System Service at Library Well Site
 SUBJECT: Review and approve needed repairs at the Library Well Site.
 FISCAL IMPACT: Generator Maintenance - \$3,055 / Radiator Replacement - \$8,566
 ACTION REQUESTED: 1. Review and approve annual generator servicing and additional repairs on (or replacement of) the radiator at the Library Well Site.
 2. Direct staff to either open a credit account at Peterson/CAT of Redding or to accept billing of their services through Sierra Water Utility with a 3% fee.

District Water Operator was directed to obtain additional estimates for this work to present to the board for review and approval at a subsequent board meeting. District Engineer clarified that prevailing wage does not apply to mechanic work.

Staff directed to defer completing the credit application for Peterson/CAT.

- 8.7 Part-time Administrative Assistant
SUBJECT: Discuss District workload needs and ways to ensure it gets completed, including hiring additional part-time staff.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Discuss and provide direction.

Staff directed to agenda discussion of a part-time general manager position instead of additional clerical staff.

9 ADJOURN TO CLOSED SESSION – 6:35 pm

- 9.1 Conference with Legal Counsel – Existing Litigation pursuant to Government Code §54956.9(d)(1).

Name of case:

Patrick Button v. Durham Irrigation District, a public agency, Butte County Case No. 25 AP00007

10 REPORT IN OPEN SESSION – 6:40 pm

Direction was given to counsel; no reportable action taken.

11 FUTURE AGENDA ITEM DISCUSSION

Opportunity for Board to request items for future board consideration.

12 DIRECTORS' COMMENTS

Opportunity for Board comments on items not listed on the agenda.

13 ADJOURNMENT

There being no further business, the meeting adjourned at 6:44 pm.

Adjourned to the next Regular Board Meeting at 5:30 p.m. on June 17, 2026.

All meetings held at the District office at 9341 Midway, Unit B, unless otherwise noted.

The July 2026 board meeting is cancelled and not rescheduled.

6/11/2026

Work Order Statistics
01/01/2021 thru 06/30/2026

2

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
		234	213	21		

54 Items

Work Order Statistics
01/01/2021 thru 06/30/2026

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
2021	09	6	6		98	0
2021	10	24	22	2	268	1713
2021	11	2	2		69	0
2021	12	12	12		186	0
2022	01	7	7		47	0
2022	02	12	12		242	0
2022	03	6	6		181	0
2022	04	3	3		24	0
2022	05	5	5		21	0
2022	06	6	6		89	0
2022	07	2	2		10	0
2022	08	8	7	1	207	1427
2022	09	7	7		69	0
2022	10	5	5		5	0
2022	11	1	1		13	0
2022	12	1	1		154	0
2023	01	8	8		299	0
2023	02	2	2		628	0
2023	03	7	6	1	406	1195
2023	04	9	8	1	407	1161
2023	05	3	2	1	609	1142
2023	07	7	6	1	348	1068
2023	08	6	6		55	0
2023	09	8	7	1	75	1014
2023	10	2	2		4	0
2023	11	1	1		0	0
2023	12	3	3		142	0
2024	01	4	4		99	0
2024	02	2	2		197	0
2024	03	3	3		395	0
2024	04	2	2		352	0
2024	05	7	6	1	87	767
2024	06	1	1		2	0
2024	07	8	7	1	-94920	705
2024	08	2	2		108	0
2024	09	5	4	1	73	644
2024	10	1	1		1	0
2024	11	3	3		3	0
2024	12	2	2		48	0
2025	01	5	5		62	0
2025	02	2	2		53	0
2025	03	2	1	1	344	461
2025	04	1	1		8	0
2025	06	2	2		11	0
2025	07	1		1	0	335
2025	08	5	4	1	24	320
2025	09	1		1	0	277
2025	10	1	1		21	0
2025	11	2	1	1	109	218
2025	12	2	2		0	0
2026	01	3		3	0	162
2026	02	2	1	1	0	127
2026	03	1	1		22	0
2026	04	1		1	0	66

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
112	920	10/13/21	R	Ilukowicz & Leach	Meter Install	2542 Durham-Dayton
	039-450014					
119	201	10/28/21	R	Henry Mattei	Meter Install	2425 Durham St
	040-221-001					
194	955	8/3/22	R	Caitlin and Michael Crete	Meter Install	2514 Durham-Dayton
	039-450-005					
231	18	3/23/23	R	Rosemary Bennett	Meter Install	2404 Serviss St
	040-240-006					
243	285	4/26/23	R	Bonnie Caskey	Meter Install	2554 Durham-Dayton
	039-450-018					
247	88	5/15/23	R	Brian Moffitt	Meter Install	2395 Serviss St
	040-240-033					
254	279	7/28/23	R	James Patterson	Meter Install	2534 Durham-Dayton
	039-450-011					
267	975	9/20/23	R	Thomas and Valerie Boe	Meter Install	9304 Holland Ave
	040-223-021					
293	217	5/24/24	R	Randy Samuelson	Meter Install	9353 Goodspeed St
	040-221-014					
304	315	7/25/24	R	Kenneth and Jennifer Bryant	Meter Install	2514 Burdick Rd
	039-540-010					
309	129	9/24/24	R	Robert Hindman	Meter Install	2404 Campbell St
	040-221-018					
328	133	3/26/25	R	Wes Lybbert	Meter Install	2370 Campbell St
	040-222-006					
334	108	7/30/25	R	Teresa Spohr	Water Operator	9260 Goodspeed St
	040-250-001					
336	1006	8/14/25	R	Daniel Carlson	Meter Install	2368 Brown St
	040-231-025					

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
340	85 9/26/25		R	Kevin Spafford	Meter Install	9639 Duckling Dr
	039-520-030					
343	182 11/24/25		R	Richard Funkhouser	Meter Install	2388 Serviss St
	040-240-052					
345	45 1/13/26		R	Camp & McLaughlin	Staff	9418 Midway
	040-210-006					
346	925 1/16/26		R	Michael Mandry	Water Operator	9359 Midway
	040-222-004					
348	1011 1/27/26		R	Rose Skytte	Water Operator	2399 Serviss St
	040-240-032					
350	1009 2/23/26		R	Jamie Payne	Meter Install	2415 Florida Ln
	040-240-002					
352	188 4/25/26		R	Victor and Rosie Lopez	Meter Install	2345 Florida Ln
	040-240-054					



RESOLUTION NO. 2026-06

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
DURHAM IRRIGATION DISTRICT
TRANSMITTING DELINQUENT WATER CHARGES TO THE COUNTY OF BUTTE
TO PLACE ON THE SECURED TAX ROLL.**

WHEREAS, Sections 25803, 25806 and 22284 of the Water Code of the State of California provide the authority to add certain unpaid charges to the District’s assessment roll and to become part of the annual assessment levied upon the land upon which the charges are unpaid; and,

WHEREAS, charges have been made and bills submitted to certain landowners within the boundaries of the District for services provided without payment being made to the District; and

WHEREAS, the charges being levied are in compliance with all laws pertaining to the levy of the special assessments, including Proposition 218; and

WHEREAS, the charges are being levied without regard to property valuation of the properties involved; and

WHEREAS, the District agrees that it shall be solely liable and responsible, and will defend and hold the County of Butte harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the District by the County; and

THEREFORE, BE IT RESOLVED by the Board of Directors of the Durham Irrigation District that the charges for water in the following amounts against the parcels and owners of land listed on **Exhibit “A”** attached hereto and made a part of this resolution be added to and become a part of the annual District Assessment levied upon the land upon which the water for which charges are unpaid and was used, and upon the lands subject to charges for any other District services, providing such amounts of portions thereof remain unpaid at the time annual District assessments are prepared, and

BE IT FURTHER RESOLVED, by the Durham Irrigation District that the list submitted with parcel numbers and amount are certified as being correct. The Chair or Administrative Assistant is hereby directed to transmit to the Butte County Auditor on behalf of the District any documents required together with a statement of said delinquent charge assessments:

1. Prop 218 or Compliance Certification and Hold Harmless Statement
2. Property Tax Data Bill Form
3. Authority to Approve Direct Assessment Charges
4. Parcel Listing

RESOLUTION 2026-06

**UPON MOTION OF BOARD MEMBER _____, SECONDED BY
BOARD MEMBER _____, THE FOLLOWING WAS ADOPTED BY
THE BOARD OF THE DURHAM IRRIGATION DISTRICT, AT AN OFFICIAL
MEETING HELD ON JUNE 17, 2026 , BY THE FOLLOWING VOTE:**

**AYES:
NOES:
ABSTAIN:
ABSENT:**

Chair of the Board of Directors

Attest:

Secretary to the Board of Directors

APN formatted	Amt	Tax Code	Acct
040233017000	\$ 548.00	67650	22
040250011000	\$ 380.90	67650	54
040215011000	\$ 505.70	67650	57
040240027000	\$ 787.48	67650	69
040215013000	\$ 514.36	67650	80
040250001000	\$ 405.82	67650	108
040231023000	\$ 787.48	67650	114
039460039000	\$ 155.96	67650	130
040211003000	\$ 466.88	67650	174
039460017000	\$ 431.70	67650	183
040240027000	\$ 424.36	67650	204
040223023000	\$ 188.04	67650	220
039460002000	\$ 935.36	67650	258
039520023000	\$ 3,807.62	67650	291
040214010000	\$ 455.92	67650	316
040630008000	\$ 147.04	67650	622
039520033000	\$ 203.04	67650	909
040213007000	\$ 493.12	67650	916
040200006000	\$ 305.56	67650	935
11944.34			

APNS:

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Prepared: 06/09/2026